Revenue and Taxation Interim Committee - Studies, Reviews, and Reports

Utah Code								
Section /		Summary of the Committee's						
Subject of	Rev Tax Study / Review / Report	Consideration of the Study / Review	Due Date	Next Due	Rev Tax	Reporting		
Report	Requirements	· .	Cycle		Reports To:		Reporting Agency's Requirements	Recommendations
•		dies, Reviews, and Reports that are Co	-		-			
	J							
	Study the Utah variable life insurance	2009- Received fiscal data and						!
	premium rate reduction including hearing		On or before					
59-9-101	I.	· '	October 1,				Commission has reported on the cost of the	
Utah variable	and make recommendations concerning	2012- Received fiscal data and passed	•				rate reduction.	Repeal. Committee already
life insurance	whether the rate reduction should be	a motion to continue reduction.	every three	2015		Commission	Industry has reported on the purpose and	made a motion to repeal
rate reduction.	continued, modified, or repealed.	2015- Opened bill file to repeal study.	years after.	Interim		and Industry		study.
59-1-304			Before the	İ		·	Report regarding rules to simplify and	·
Class action that			October 2004				expedite the administrative remedies	!
relates to a tax			interim			State Tax	relating to a class action that relates to a	
or fee.			meeting.	Complete		Commission	tax or fee.	Repeal. One time report.
	Review the applicability of the tax provided		On or before					
59-5-102	for coal-to-liquids, oil shale, and tar sands	2011-Passed a motion to continue tax	the November					
Severance tax	technology on or before the October 2011	exemption.	2011 interim					
exemptions.	interim meeting.	Formerly TRC responsibility.	meeting.	Complete	LMC			Repeal. One time study.
			Study and					
59-7-701			report during					
Taxation of S	Study the fiscal impacts of the taxation of S	2011-Materials distributed to	the 2011					
corporations.	corporations and pass-through entities.	committee members at meeting.	interim.	Complete	EAC			Repeal. One time study.
	Review the sales and use tax exemption for		Before the					
59-12-104.5	purchases of property used in the research		October 2011					
Sales and use	and development of alternative energy		interim					
tax exemption.	technology.	Formerly TRC responsibility.	meeting.	Complete				Repeal. One time study.
	Study the tax imposed by Section 59, Chapter							
59-26-110	26, Multi-Channel Video or Audio Service Tax		During the					
Rev Tax study.	Act.		2004 interim.					Repeal. One time study.
		Reports Related to	Utah Low-Inco	me Housing I	Income Tax C	credits		
							Report on:	
59-7-607							(i) the purpose/effectiveness of the tax	
Utah low-		2014-Received an electronic report				l.,, ,	credits; and	
income housing		that was not discussed during a		2045		_	(ii) the benefits of the tax credits to the	If kept, only require
tax credit.		committee meeting.	Annually	2015		Corporation	state.	electronic report.
50 40 4040							Report on:	
59-10-1010		2014 Bassinal an electronic control					(i) the purpose/effectiveness of the tax	
Utah low-		2014-Received an electronic report				lukah ula si	credits; and	If hand, and have a fee
income housing		that was not discussed during a	المسيمة المسامة	2015		_	(ii) the benefits of the tax credits to the	If kept, only require
tax credit.		committee meeting.	Annually	2015		Corporation	state.	electronic report.



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Subject of		Consideration of the Study / Review	Due Date	Next Due	Rev Tax	Reporting		
Report		/ Report	Cycle	Date	Reports To:		Reporting Agency's Requirements	Recommendations
•	•	Tax Commission F	-					
		Tax commission i		ve been nece	IVCA EICCLION	neany	Report on:	
		2013-Received an electronic report					(i) Internal Revenue Code changes likely to	
59-1-213		that was not discussed during a					have a fiscal impact;	
Annual report		committee meeting.	Annually				(ii) Impacts of changes on state revenues;	
on Internal		2014-Received an electronic report	(before				and	
Revenue Code		that was not discussed during a	October			State Tax	(iii) Statutory or administrative options to	Keep and only require an
changes.		committee meeting.	interim)	2015		Commission	deal with changes.	electronic report.
59-2-303.1		Committee meeting.	interiin)	2013	+	Commission	dear with thanges.	electronic report.
							Depart on the progress of detabase that	
Creation of		2012 Beerleed and a street and a					Report on the progress of database that	
database by		2013-Received an electronic report					should contain the following:	
county assessors		that was not discussed during a					(i) fee and other appraisals;	
for enhancing		committee meeting.					(ii) property characteristics and features;	
annual appraisal		2014-Received an electronic report					(iii) property surveys;	
and assessment		that was not discussed during a	Annually (after			State Tax	(iv) sales data; and	
of property.		committee meeting.	September 1)	2015		Commission	(v) any other data or information.	Repeal.
	Review and assess the effects of equal	Electronic reports have been provided						
	payment agreements. (The commission may	by the commission. The Commission						
59-2-1308.5	enter into an agreement with a commercial	has never entered into an equal						
Equal payment	or industrial taxpayer to provide for equal, or	payments agreement with a						Keep but only require an
agreements for	approximately equal, property tax payments	commercial or industrial taxpayer.		2015		State Tax	Provide an assessment of the effects of	electronic report if there is
property tax.	over a period not to exceed 20 years.)	Counties have discussed doing this.	Annually	Interim		Commission	equal payment agreements.	an agreement.
		-					Report that includes:	
							(i) review of the exemption that includes a	
			On or before				cost estimate, purpose, effectiveness, and	
59-12-104(14)			October 1,				benefits; and	
Manufacturer's		2011-Received a 26 page electronic	2016, and				(ii) recommendations on whether the	
sales and use		report that was not discussed during	every five			State Tax	exemptions should be continued, modified,	
tax exemptions.		a committee meeting.	years after.	2016		Commission	•	Repeal.
59-12-104(76)		a committee meeting.	years arter.	2010		Commission	or repeated.	nepeun
Sales and use								
tax exemption			On or before				Review the exemption and report:	
for equipment			the November				(i) on the revenue lost to the state and local	
			2018 interim				1, ,	
and machinery							taxing jurisdictions;	
(amusement			meeting, and			CL . I . T.	(ii) the purpose and effectiveness; and	
and recreation		21/2	every five			State Tax	(iii) whether the exemption benefits the	
Industries).		N/A	years after.	2018		Commission	state.	Repeal.
		Reviews and R	eports that are	Triggered by	Federal Action	on		
			On or before					
59-7-612			the November					
Tax credits for	Review the tax credits if the commission		interim in a					
research	reports a modification or repeal of a		year in which				Report the modification or repeal of	
activities	provision of Section 41, Internal Revenue		the federal tax				Section 41, Internal Revenue Code within	
conducted in	Code. (This state credit is based on a federal		credit is			State Tax	60 days of the modification or repeal	
the state.	credit.)	Formerly TRC responsibility.	modified.	Depends	LMC	Commission	becoming effective.	Keep.



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-		•	Due Dete	Next Due	Day Tay	Donouting		
-		Consideration of the Study / Review				Reporting	Donouting Agonay's Dogwinsmonts	Recommendations
Report	Requirements	/ Report	Cycle	Date	Reports To:	Agency	Reporting Agency's Requirements	Recommendations
			On or before					
59-7-613			the November					
Tax credits for	Review the tax credits if the commission		interim in a					
machinery or	reports a modification or repeal of a		year in which				Report the modification or repeal of	
	provision of Section 41, Internal Revenue		the federal tax				Section 41, Internal Revenue Code within	
for conducting	Code. (This state credit is based on a federal		credit is			State Tax	60 days of the modification or repeal	
research.	credit.)	Formerly TRC responsibility.	modified.	Depends	LMC	Commission	becoming effective.	Keep.
			On or before					
			the November					
	Review the tax credits if the commission		interim in a					
59-10-1012	reports a modification or repeal of a		year in which				Report the modification or repeal of	
Tax credits for	provision of Section 41, Internal Revenue		the federal tax				Section 41, Internal Revenue Code within	
research	Code. (this state credit is based on a federal		credit is			State Tax	60 days of the modification or repeal	
activities.	credit.)	Formerly TRC responsibility.	modified.	Depends	LMC	Commission	becoming effective.	Keep.
59-10-1013			On or before					
Tax credits for			the November					
machinery,	Review the tax credits if the commission		interim in a					
equipment, or	reports a modification or repeal of a		year in which				Report the modification or repeal of	
both primarily	provision of Section 41, Internal Revenue		the federal tax				Section 41, Internal Revenue Code within	
	Code. (This state credit is based on a federal		credit is			State Tax	60 days of the modification or repeal	
research.	credit.)	Formerly TRC responsibility.	modified.	Depends	LMC	Commission	becoming effective.	Keep.
			Before					·
			October 1 of					
			the year after					
			the year in					
	Review the sales and use tax exemption for		which					
	purchases made under the WIC program if		Congress					
	Congress permits participation in WIC even if		permits sales					
use tax	a state collects a sales tax on WIC purchases		and use tax					
	•	Formerly TRC responsibility.	collection.	Depends				Keep.
	(12 0.0.0. 000. 27 00).		Before	2 000				
			October 1 of					
			the year after					
			the year in					
	Review the sales and use tax exemption for		which					
59-12-104.5	purchases made under the SNAP program if		Congress					
	Congress permits participation in SNAP even		permits sales					
use tax	if a state collects a sales tax on SNAP		and use tax					
		Formarly TPC responsibility	collection.	Depends				Koon
exemption.	purchases (Title 7, 0.5.C. Chapter 51).	Formerly TRC responsibility.	conection.	Depends				Keep.



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		Consideration of the Study / Review	Due Date	Next Due	Rev Tax	Reporting		
-			Cycle		Reports To:	•	Reporting Agency's Requirements	Recommendations
пероге	•	/ Report	Cyclc	Date	reports to.	Agency	Reporting Agency 3 Requirements	necommendations
50 42 402 4	The committee shall:						Danasit	
59-12-103.1	(i) review the actions taken by the US						Report:	
Action by US	Supreme Court of the United States or						(i) regarding the actions taken by the US	
I '	Congress;						Supreme Court or Congress;	
authorizing or	(ii) direct the commission regarding the day		Within a one-				(ii) the amount of state revenue collected	
Congress	on which the commission is required to		year period				at the time of the report;	
permitting a	collect the tax; and		after the day				(iii) an estimation of the state sales and use	
state to require	(iii) make recommendations to the Legislative		on which the				tax rate reduction that would offset the	
certain sellers to	Management Committee regarding whether		commission				amount of state revenue estimated to be	
collect a sales or	state tax law should be amended or		makes a			State Tax	collected for the current fiscal year and the	
use tax.	repealed.	Formerly TRC responsibility.	report.	Depends	LMC	Commission	next fiscal year.	Кеер.
	·	Reports that Addres			Income Tax	Return	·	·
		·	On or before				Report:	
			the November				(i) on which tax credits will be required to	
			interim, the				be removed from a tax return; and	
			year after the				(ii) that the removed tax credits may not be	
59-7-903		2014-Received required information	year the				claimed or carried forward.	
Removal of tax		from commission. Committee	removal				(Removed if < \$10,000 claimed and < 10	
						State Tay	I *	
credit from tax		sponsored a bill to repeal removed	thresholds are			State Tax	claimants for three consecutive taxable	Wa a in
return.		credits.	met.	Depends		Commission	years.)	Keep.
			On or before				Report:	
			the November				(a) on which tax credits will be required to	
			interim, the				be removed from a tax return; and	
			year after the				(b) that the removed tax credits may not be	
59-10-1002.1		2014-Received required information	year the				claimed or carried forward.	
Removal of tax		from commission. Committee	removal				(Removed if < \$10,000 claimed and < 10	
credit from tax		sponsored a bill to repeal removed	thresholds are			State Tax	claimants for three consecutive taxable	
return.		credits.	met.	Depends		Commission	years.)	Keep.
			On or before					
			the November					
			interim, the					
59-10-1304			year after the				Report on which checkoffs will be required	
Removal of		2014-Received required information	year the				to be removed from individual income tax	
checkoffs from		from commission. Committee	removal				return.	
income tax		sponsored a bill to repeal removed	threshold is			State Tax	(Removed if < \$30,000 generated for three	
return.		checkoffs.	met.	Depends		Commission		Keep.
. 300		Reviews and Reports I			ed Income Ta		jesties samale jeanoij	4.
59-7-614.6.								
Tax credit for								Repeal if the GOED annual
certain			On or before					report is sufficient. Require
	Study the refundable tax credit and evaluate:		November 1,			Governor's	Provide:	GOED to make an oral
	l		· ·			Office of		
generating state		2011 Duief magnitics of an All Day	2011, and	2016			(i) the amount of tax credit granted;	report and provide
	[` ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	2011-Brief mention of credit. Passed	every five	2016		Economic	(ii) the criteria for granting a tax credit; and	l' · ·
increases.	(iii) the extent to which the state benefits.	a motion to continue tax credit.	years after.	Interim		Development	(iii) the economic impact of the tax credit.	that will be granted.



	Rev Tax Study / Review / Report	Summary of the Committee's Consideration of the Study / Review / Report	Due Date Cycle	Next Due	Rev Tax Reports To:	Reporting Agency	Reporting Agency's Requirements	Recommendations
59-10-1025 Tax credit for investment in certain life science	r · · · ·	2011-Brief mention of credit. Passed a motion to continue tax credit.	On or before November 1, 2011, and every five years after.	2016 Interim		Governor's Office of Economic Development	Provide: (i) the amount of tax credit granted; (ii) the criteria for granting a tax credit; and (iii) the economic impact of the tax credit.	Repeal if the GOED annual report is sufficient. Require GOED to make an oral report and provide projections of tax credits that will be granted.
generating more	(ii) the purposes and effectiveness; and	2011-Brief mention of credit. Passed a motion to continue tax credit.	On or before November 1, 2011, and every five years after.	2016 Interim		Governor's Office of Economic Development	Provide: (i) the amount of tax credit granted; (ii) the criteria for granting a tax credit; and (iii) the economic impact of the tax credit.	Repeal if the GOED annual report is sufficient. Require GOED to make an oral report and provide projections of tax credits that will be granted.
63N-2-810 Technology and life science tax	(ii) the purposes and effectiveness; and	2011-Brief mention of credits. Passed a motion to continue tax credits.	On or before November 1, 2016, and every five years after.	2016 Interim		Governor's Office of Economic Development		Repeal if the GOED annual report is sufficient. Require GOED to make an oral report and provide projections of tax credits that will be granted.
	Review the tax credit and report to the Legislative Management Committee on whether the tax credit should be continued, modified, or repealed.	N/A	On or before October 1, 2017, and every five years after.	2017 Interim	LMC	Governor's Office of Economic Development	Provide: (i) the amount of tax credit granted; (ii) the revenues generated by the entity; (iii) latest GOED required report; and (iv) other requested information.	Repeal if the GOED annual report is sufficient. Require GOED to make an oral report and provide projections of tax credits that will be granted.
manufacturing	Review the tax credit and report to the Legislative Management Committee on whether the tax credit should be continued, modified, or repealed.	N/A	On or before October 1, 2017, and every five years after.	2017 Interim		Governor's Office of Economic Development	Provide: (i) the amount of tax credit granted; (ii) the revenues generated by the entity; (iii) latest GOED required report; and (iv) other requested information.	Repeal if the GOED annual report is sufficient. Require GOED to make an oral report and provide projections of tax credits that will be granted.



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Subject of	Rev Tax Study / Review / Report	Consideration of the Study / Review	Due Date	Next Due	Rev Tax	Reporting		
Report	Requirements	/ Report	Cycle	Date	Reports To:	•	Reporting Agency's Requirements	Recommendations
	·		,			,		
							Provide:	Repeal if the GOED annual
			On or before				(i) the amount of tax credit granted;	report is sufficient. Require
59-10-1107	Review the tax credit and report to the		October 1,			Governor's	(ii) the criteria for granting a tax credit;	GOED to make an oral
Economic	Legislative Management Committee on	2013-GOED provided copies of its	2013, and			Office of	(iii) new state revenue generated by entity;	report and provide
development	whether the tax credit should be continued,	annual report to the committee.	every five	2018		Economic	(iv) latest GOED required report; and	projections of tax credits
tax credit.	modified, or repealed.	Formerly TRC responsibility.	years after.	Interim	LMC	Development	(v) other requested information.	that will be granted.
								D 1:5:1 005D 1
							Provide:	Repeal if the GOED annual
50 7 644 2	De la chiefe de la la contraction de la contract		On or before			6	(i) the amount of tax credit granted;	report is sufficient. Require
59-7-614.2	Review the tax credit and report to the	2042 COED !!.! !!!!	October 1,			Governor's	(ii) the criteria for granting a tax credit;	GOED to make an oral
Economic	Legislative Management Committee on	2013-GOED provided copies of its	2013, and	2040		Office of	(iii) the revenues generated by the entity;	report and provide
development	whether the tax credit should be continued,	annual report to the committee.	every five	2018		Economic	(iv) latest GOED required report; and	projections of tax credits
tax credit.	modified, or repealed.	Formerly TRC responsibility.	years after.	Interim	LMC	Development	(v) other requested information.	that will be granted.
							Provide:	
							(i) the amount of tax credit granted;	Repeal if the GOED annual
			On or before				(ii) the criteria for granting a tax credit;	report is sufficient. Require
	Review the tax credit and report to the		October 1,			Governor's	(iii) the dollars left in the state by each	GOED to make an oral
59-7-614.5	Legislative Management Committee on	2014-GOED provided copies of its	2014, and			Office of	motion picture company;	report and provide
Motion picture	whether the tax credit should be continued,	annual report to the committee.	every five	2019		Economic	(iv) latest GOED required report; and	projections of tax credits
tax credit.	modified, or repealed.	Formerly TRC responsibility.	years after.	Interim	LMC	Development	(v) other requested information.	that will be granted.
	посторовность просторовность посторовность п		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				(-)	and the grantest
							Provide:	
							(i) the amount of tax credit granted;	Repeal if the GOED annual
			On or before				(ii) the criteria for granting a tax credit;	report is sufficient. Require
	Review the tax credit and report to the		October 1,			Governor's	(iii) the dollars left in the state by each	GOED to make an oral
59-10-1108	Legislative Management Committee on	2014-GOED provided copies of its	2014, and			Office of	motion picture company;	report and provide
Motion picture	whether the tax credit should be continued,	annual report to the committee.	every five	2019		Economic	(iv) latest GOED required report; and	projections of tax credits
tax credit.	modified, or repealed.	Formerly TRC responsibility.	years after.	Interim	LMC	Development	(v) other requested information.	that will be granted.
		Reviews Relate		e Energy Inco	me Tax Cred	its		
59-7-614	Review each tax credit and report to the		On or before October 1,					
Renewable	Legislative Management Committee on	2012-Brief presentation. Passed a	2012, and					
	whether the tax credit should be continued,	motion to continue tax credit.	every five	2017				
energy systems tax credit.	modified, or repealed.	Formerly TRC responsibility.	years after.	Interim	LMC			Keen
tax credit.	modified, of repealed.	Tornierry incresponsibility.	On or before	memm	LIVIC			Keep.
59-7-614.3	Review the tax credit and report to the		October 1,					
Tax credit for	Legislative Management Committee on	2012-Brief presentation. Passed a	2012, and					
qualifying solar	whether the tax credit should be continued,	motion to continue tax credit.	every five	2017				
projects.	modified, or repealed.	Formerly TRC responsibility.	years after.	Interim	LMC			Keep.
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-		Consideration of the Study / Review	Due Date	Next Due	Rev Tax	Reporting		
•	Requirements	/ Report	Cycle	Date	Reports To:		Reporting Agency's Requirements	Recommendations
			on or before					
59-10-1014	Review each tax credit and report to the		October 1,					
Renewable	Legislative Management Committee on	2012-Brief presentation. Passed a	2012, and					
energy systems		motion to continue tax credit.	every five	2017				
tax credit.	modified, or repealed.	Formerly TRC responsibility.	years after.	Interim	LMC			Keep.
			On or before					
59-10-1024	Review the tax credit and report to the		October 1,					
Tax credit for	Legislative Management Committee on	2012-Brief presentation. Passed a	2012, and					
qualifying solar	whether the tax credit should be continued,	motion to continue tax credit.	every five	2017				
projects.	modified, or repealed.	Formerly TRC responsibility.	years after.	Interim	LMC			Keep.
			On or before					
59-10-1106	Review the tax credit and report to the		October 1,					
Renewable	Legislative Management Committee on	2012-Brief presentation. Passed a	2012, and					
energy tax	whether the tax credit should be continued,	motion to continue tax credit.	every five	2017				
credit.	modified, or repealed.	Formerly TRC responsibility.	years after.	Interim	LMC			Keep.
		Reviews and Reports Related	d to Renewable	Energy Deve	lopment Inco	ome Tax Credits		
							Report regarding:	
							(i) success in attracting alternative energy	
							projects to the state and the resulting	
							increase in new state revenues;	
							(ii) the amount of tax credits the office has	
							granted or will grant and the time period	
							during which the tax credits have been or	
63M-4-505							will be granted; and	
Alternative		2013-No credits issued. No report					(iii) the economic impact on the state by	
Energy		needed.				Office of	comparing new state revenues to tax	
Development		2014-No credits issued. No report				Energy	credits that have been or will be granted	
Tax Credits.		needed.	Annually	2015		Development	under this part.	Keep.
- un c. cuito.		l l	, .	1010		20101011101110		
59-7-614.7			On or before				Provide:	
Alternative	Review the tax credit and report to the		October 1,				(i) the amount of tax credit granted;	
	Legislative Management Committee on		2017, and			Office of	(ii) the revenues generated by projects;	
development	whether the tax credit should be continued,		every five	2017		Energy	(iii) latest required annual report; and	
tax credit.	· ·	N/A	years after.	Interim	LMC	Development	(iv) other requested information.	Keep.
		1.4	,		125	_ 0.0.000	tri, i mer requested information	
59-10-1029			On or before				Provide:	
Alternative	Review the tax credit and report to the		October 1,				(i) the amount of tax credit granted;	
	Legislative Management Committee on		2017, and			Office of	(ii) the revenues generated by projects;	
development	whether the tax credit should be continued,		every five	2017		Energy	(iii) latest required annual report; and	
· ·	· ·	N/A	years after.	Interim		Development	(iv) other requested information.	Keep.
tax creatt.	Impanied, or repealed.	114/11	years arter.	Гинстин		Development	(14) other requested information.	Incep.



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Report	Requirements	/ Report	Cycle	Date	Reports To:	Agency	Reporting Agency's Requirements	Recommendations
			Miscellaneo	us Reports				
35A-5-306								
Tax credit for								Repeal. No compelling
employment of			Annually			Department of		reason for report. Tax
persons who are			(beginning in			Workforce	Report on the amount of tax credits	credits can be removed due
homeless.	None	N/A	2016)	2016		Services	granted.	to low utilization.
59-2-704.5								
Property tax	Review the Tax Commission's standards for							
assessment	determining acceptable assessment levels	2008-Indepth staff presentation.	By October 1,					
levels and	and valuation deviations within each county	2013-On October agenda, not heard	1998, and					
valuation	and determine whether the standards should	due to time; materials distributed to	every five	2018				
deviations.	be modified.	committee.	years after.	Interim				Keep.
	The committee:	2006-Statutory provision were	One or more					
59-12-104.2	(i) shall review the exemption;	distributed and a brief presentation	times every					
Exemption for	(ii) shall determine whether the exemption	on the exemption was made. Passed	five years and					
accommodation	should be continued, modified, or repealed;	a motion to continue tax exemption.	before the					
s and services	and	2011-Statutory provisions were	November					
taxed by the	(iii) may review other issues related to the	distributed. Passed a motion to	interim	2016				
Navajo Nation.	exemption.	continue tax exemption.	meeting.	Interim				Repeal.
	The committee:							
	(i) shall review the royalty;		At least every					
	The state of the s	·	five years and					
	royalty should be continued, modified, or	2009-Reviewed statute and received	on or before					
59-23-4	repealed; and	comments from interested parties.	the November					
Brine shrimp	(iii) may review other issues related to the	Motion to draft a bill to repeal	interim	2015				
royalty.	royalty.	obsolete language.	meeting.	Interim				Repeal.

